IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

W.P.NOs.23293 OF 2006 AND 14900, 14903, 14906 & 14961 OF 2005

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Dated: 21st December 2006.

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W.P.NO.23293 OF 2006

Between:
Guntur District Milk Producers' Mutually Aided Co-op. Union Ltd., Sangam Dairy, Vadlamudi, Guntur District.

..... PETITIONER

AND

Deputy Commissioner (CT), Guntur Division, Guntur and others.

.....RESPONDENTS

W.P.NO.14900 OF 2005

Between:
M/s Tirumala Milk Products Pvt. Ltd., Kadivedu (v), Nellore District.

..... PETITIONER

AND

The Special Chief Secretary, Revenue Department (CT),
Government of Andhra Pradesh, Hyderabad and others.

.....RESPONDENTS

W.P.NO.14903 OF 2005

Between:
M/s Tirumala Milk Products Pvt. Ltd., Kadivedu (v),
Nellore District.

..... PETITIONER

AND

The Special Chief Secretary, Revenue Department (CT),
Government of Andhra Pradesh, Hyderabad and others.

.....RESPONDENTS

W.P.NO.14906 OF 2005

Between:
M/s Tirumala Milk Products Pvt. Ltd., Kadivedu (v),
Nellore District.

..... PETITIONER

AND

The Special Chief Secretary, Revenue Department (CT),
Government of Andhra Pradesh, Hyderabad and others.

.....RESPONDENTS

W.P.NO.14961 OF 2005

Between:
M/s Tirumala Milk Products Pvt. Ltd., Kadivedu (v),
Nellore District.

..... PETITIONER

AND

The Special Chief Secretary, Revenue Department (CT), Government of Andhra Pradesh, Hyderabad and others.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NOs.23293 OF 2006
AND
14900, 14903, 14906 & 14961 OF 2005

ORAL COMMON ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

It may not be necessary for this Court to go into the factual details of these cases for the reason that when the matter is taken up for hearing today, the learned counsel for the petitioner produced a Memorandum No.37158/CT-II(1)/2006-2, issued by the Government dated 17-11-2006 and submits that in view of the said Memorandum, the impugned orders in all these writ petitions, i.e., the orders of assessment, cannot be sustained in law and are required to be set aside.

Heard the leaned Government Pleader for Commercial Tax.

The learned Government Pleader neither disputes

the existence of the abovementioned Memorandum nor statement of the learned counsel for the petitioner that in view of the content of the Memorandum, the respective impugned orders cannot be sustained in law.

In the circumstances, all these writ petitions are allowed as prayed for setting aside the respective impugned orders, leaving it open for the respondents to make a fresh assessments in accordance with law.

J.Chelameswar, J

D.Appa Rao, J

mrk
21st December 2006